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REPORT OF THE EXECUTIVE BOARD OF THE UNITED NATIONS CHILDREN'S FUND ON THE WORK OF ITS FIRST REGULAR SESSION OF 1997

(20-24 January 1997)*

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* The present document is a mimeographed version of the report of the Executive Board of the United Nations Children's Fund on its first regular session (20-24 January 1997). The reports on the second regular session (18-19 March 1997) and annual session (2-6 June 1997) will be issued as parts II and III, respectively. These reports will be combined with the report on the third regular session (9-12 September 1997) and issued in final form as Official Records of the Economic and Social Council, 1997, Supplement No. 12 (E/1997/32/Rev.1-E/ICEF/1997/12/Rev.1).

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I. ORGANIZATION OF THE SESSION

A. Election of officers for 1997

1. The officers of the Executive Board for the year 1997 were elected as follows:

President: Dr. Mercedes Pulido de Briceño (Venezuela)

Vice-Presidents: Mr. Dino Beti (Switzerland)
Ms. Hazel de Wet (Namibia)
H.E. Ambassador Ngo Quang Xuan (Viet Nam)
Mr. Fikret Mamedali Pashayev (Azerbaijan)

B. Statements by the President and the Executive Director

2. The President expressed her gratitude for the honour bestowed on Venezuela through her election as President of the Executive Board. She looked forward to working with the other members of the Bureau as well as with all members and observers, the Executive Director, National Committees for UNICEF and non-governmental organizations (NGOs) during her tenure. She said that UNICEF had an important role to play in the world because of the many problems affecting children, including inequality, violence and poverty. Including the rights of the child on the international agenda was a significant achievement, but it was not enough because problems such as child labour and sexual exploitation continued to harm millions of children. It was well known that resources available to UNICEF were unequal to the daunting task facing the organization. One way of solving this problem would be to use the Executive Board as a forum for South-South cooperation and technical exchanges. The Board's programme of work for 1997 gave high priority to the balance between management excellence and the effectiveness of country programmes.

3. The Executive Director said that one of the most important events of recent weeks had been the appointment of Mr. Kofi Annan as Secretary-General of the United Nations. His predecessor, Mr. Boutros Boutros-Ghali, was a strong supporter of UNICEF and she enjoyed a good working relationship with him. Under Mr. Annan's administration, UNICEF would continue to seek a close relationship with the United Nations system.

4. She said that perhaps the most crucial task for UNICEF and its partners was to support States in their efforts to implement the Convention on the Rights of the Child. Parallel to the entry into force of the Convention in 1990 had been the World Summit for Children, which had adopted a broad-ranging, visionary Plan of Action that addressed the entire gamut of children's rights. Together, they defined the UNICEF agenda into the twenty-first century, as the Convention gave added force and legitimacy to the commitments made at the World Summit. Given that Africa was the continent where many of these issues were most strongly felt, UNICEF continued to view it as its region of highest priority. And as Africa must remain a priority because of the many challenges it faced, so too must the issue of girls.

5. Increasingly, UNICEF country programmes mirrored States' growing interest in meeting their new obligations as defined by the Convention on the Rights of the Child, and she cited the examples of India and Mali. Every UNICEF country programme reflected the situation in the country and was formulated after lengthy consultations with Governments and other development partners, using the Convention and World Summit Plan of Action as guidelines. This decentralization

was one of the strengths of UNICEF, allowing it to respond to countries' and communities' priorities using a combination of service delivery, capacity-building, empowerment and advocacy to help meet legal and moral obligations to children.

6. Another development concerned the implications of the Convention for industrialized countries. National Committees for UNICEF were increasingly becoming advocates for child rights in their own countries, in addition to their traditional fund-raising and education for development on behalf of UNICEF.

7. To do its work effectively, she said, UNICEF must be an efficient and well-managed agency. Since she became Executive Director in mid-1995, she had devoted much of her attention to management excellence throughout the organization. She stressed that measures being undertaken in that effort were not ends in themselves or happening in isolation from the UNICEF mission as an advocate for children. Every step to improve efficiency, accountability and transparency in UNICEF operations would lead to more effective use of resources. Throughout the process, UNICEF was emphasizing the essential importance of the country programme.

8. Addressing the issue of reform, she discussed areas of UNICEF cooperation with other members of the United Nations family, including work on harmonization of budget presentations, use of common premises in the field, harmonization of programme cycles and commitment to the resident coordinator system, as well as the organization's participation in the United Nations System-wide Special Initiative for Africa, the Joint United Nations Programme on HIV/AIDS (UNAIDS) and inter-agency task forces following up on recent international conferences.

9. In conclusion, she said that UNICEF, with its clear mandate, successful and timely programme delivery and effective fund-raising capacity, added strong value to the entire United Nations system. As an integral part of that system, UNICEF would continue to serve children effectively, to advocate for them and to mobilize resources on their behalf. UNICEF would continue to give women and children a voice in economic and social development agendas. Its 50 years of work on behalf of children had led to many successes, but many challenges remained. A strong, vital UNICEF was crucial to helping its partner Governments meet those challenges. (See E/ICEF/1997/CRP.2 for the full text of her remarks.)

C. Adoption of the agenda

10. The agenda of the session, as contained in document E/ICEF/1997/2 and Corr.2, was adopted. The agenda contained the following items:

Item 1: Opening of the session:

(a) Election of the officers of the Executive Board for 1997

(b) Opening statements by the President of the Executive Board and the Executive Director

Item 2: Adoption of the provisional agenda and timetable and organization of work

Item 3: Country notes

Item 4: Implementation of the health strategy for UNICEF

Item 5: Operational paper on selected issues relating to UNICEF emergency interventions

Item 6: Follow-up to Economic and Social Council resolutions 1995/56 and 1996/33 on strengthening of the coordination of emergency humanitarian assistance of the United Nations

Item 7: Follow-up to relevant decisions taken by the Economic and Social Council

Item 8: Follow-up to the audit of the Kenya country office: final report

Item 9: Management Excellence Programme (MEP)

Item 10: Harmonization of presentation of budgets: United Nations Development Programme (UNDP), United Nations Population Fund (UNFPA) and UNICEF

Item 11: Proposal on integrated budgeting in UNICEF

Item 12: Revised budget for 1996-1997

Item 13: Financial matters: 1/

(a) UNICEF financial report and audited financial statements for the biennium ended 31 December 1995 and report of the Board of Auditors

(b) Report to the United Nations Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions

Item 14: Participation of UNFPA in the UNICEF/World Health Organization (WHO) Joint Committee on Health Policy (JCHP)

Item 15: Oral report on the outcome of consultations on Executive Board/secretariat relations

Item 16: Other matters

Item 17: Closing of the session: remarks by the Executive Director and the President

11. In accordance with rule 50.2 and the annex of the Rules of Procedure, the Secretary of the Executive Board announced that 66 observer delegations had submitted credentials for the session.

12. In addition, the Observer for Palestine had submitted credentials, as had seven United Nations agencies, the Standing Group of National Committees for UNICEF, the NGO Committee for UNICEF and 13 NGOs.

1/ Deferred from the third regular session of 1996.

II. DELIBERATIONS OF THE EXECUTIVE BOARD

A. Country notes

Overview

13. The President reminded delegations that in accordance with Executive Board decision 1995/8 (E/ICEF/1995/9/Rev.1), in country notes, the secretariat informs the Board at an early stage of its preliminary ideas regarding the mix and weight given to programme strategies and priorities in UNICEF country programmes, including a brief description of other activities within each sector, to be used as a basis for further discussions in the recipient country. The Board comments on the country notes, and that information is shared with the concerned UNICEF country offices and their government partners. The final country programme recommendations (CPRs), to be presented to the Board at the September 1997 session on a "no objection" basis, would be prepared taking into account the comments made at the present session.

14. The Director, Programme Division, provided a global overview of the country notes and their preparation process. In keeping with the Executive Board's request, the notes had been reduced to four pages in length and there had been an effort to specify programme strategies as clearly as possible. In all cases, Governments themselves had coordinated the country note process, which involved the participation of bilateral and multilateral agencies, professional and research institutions, intergovernmental organizations and NGOs. The Convention on the Rights of the Child and the Convention on the Elimination of all Forms of Discrimination against Women were increasingly being used to guide the preparation of country notes. The secretariat was paying increasing attention to issues of sustainability, strongly linked to the decentralization of services and national capacity development. More emphasis was being given to monitoring and evaluation processes and partnerships for children.

15. Many delegations expressed appreciation to the secretariat for its efforts to extend the process of consultation at country level to involve embassies, bilateral and multilateral donors and NGOs. One delegation requested a clearer focus on the overarching priorities of each country programme, saying that some country notes were vague, making it difficult to identify objectives and priorities, while others provided clear targets and statistics. The speaker said that there should be greater consistency between country notes, although these should not become standardized to the point where one was indistinguishable from another. Country programme goals and targets should be more specific and the objective of sustainability should be clearer. There should be greater analysis of the impact of previous country programmes. The Director, Programme Division, said that it was necessary to find a balance between the need for precision and comprehensiveness and the four-page limit for the country note. The secretariat had tried to provide as much relevant information as possible.

16. Another delegation asked if the general resource allocations contained in the country notes were arrived at using the current or revised criteria for the allocation of general resources. The Director replied that, in accordance with the Executive Board's decision, the secretariat was not implementing any new criteria for the allocation of general resources and the allocations in the country notes had been derived using the current criteria. The same delegation asked if the division of labour between New York headquarters, regional and country offices and their roles in preparing the country notes had been applied

in conformity with ongoing discussions to decentralize and simplify the country programme preparation process. The Director said that regional management teams (RMTs) had taken part in the preparation process. The country notes had been cleared jointly by the regional directors and the Director of Programme Division as part of a transitional arrangement.

17. One delegation said that the country notes should be more specific and that the links between situation analyses and country programme strategies should be explained more clearly. It would also be helpful if there were greater consistency in the terminology used to describe similar types of programmes. Another speaker suggested that it would be useful to specify the types of activities to be carried out for capacity-building and sustainability. A delegation suggested that country notes specify the activities of other actors in sectoral programmes. The Director said that the new Programme Manager System (PROMS), when implemented, would enable the secretariat to better monitor resource allocations by objective and specific programme indicators. Early consultations with recipient Governments and other partners at country level had clarified the linkages between the situation analysis, programme strategies, mid-term reviews and evaluations.

18. One delegation asked if a report prepared by a group of donor countries, "UNICEF Country Programming Process (Decision 1995/8) Country Notes: A Review of the First Experience (Non-Paper)", had been sent to UNICEF offices and had been taken into consideration during the preparation of the current series of country notes. The speaker suggested that the matrix showing which donors and agencies had participated in the consultative process be reintroduced. The Director said that the document had been shared with selected UNICEF offices, and efforts were being made to implement its recommendations. He noted the request for the matrix for future action.

19. At the request of one delegation, and given its relevance to the country programme preparation process, the Director outlined the views of UNICEF on a recent publication of the Development Assistance Committee of the Organisation for Economic Cooperation and Development entitled, "Shaping the 21st Century: The Role of Development Cooperation". The Director said that the development concepts espoused in the report were compatible with the goals of the World Summit for Children. The publication sets targets for poverty alleviation, women's empowerment and infant, under-five and maternal mortality reduction for the year 2015 and emphasizes the use of appropriate monitoring and evaluation indicators. It also emphasizes the importance of national capacity-building and advocates a global development partnership for the achievement of goals which UNICEF supports. The publication proposes the judicious use of official development assistance to redress the economic marginalization of poor nations, which would also benefit children.

Africa

20. The Regional Director for West and Central Africa introduced the country notes for Cameroon, Guinea-Bissau and Mali (E/ICEF/1997/P/L.1 - E/ICEF/1997/P/L.3) and provided an overview of the situation in the region, including a report on the situation in Liberia.

21. Several delegations expressed support for the country notes from the region, saying that all three notes reflected the countries' political commitments to the rights of children and women. A lack of resources, however, would constrain the development of basic social services. All three country notes contained strategies for programmes for child survival and development and

were developing primary health care services based on the principles of the Bamako Initiative. One delegation stated that the country notes were generally valuable, although the quality of the documents varied.

22. A speaker said that poverty would continue to constrain the development of children and women, and that political instability represented a real danger to their well-being. Children and women were the first to suffer from war, and UNICEF must be an advocate for peace. The most effective form of empowerment was education, especially of women. The speaker also underlined the importance of training "ordinary" people in matters of hygiene.

23. Another delegation commended the Cameroon country note for describing concrete projects, target groups and details of the mechanics of local participation.

24. Commenting on the country note for Guinea-Bissau, delegations underlined the country's need for resources, the lack of which would constrain the development of social services. The Regional Director indicated that Guinea-Bissau needed more resources than were currently available and hoped that Executive Board members would respond to the need for resources so that programmes could move forward as planned.

25. Several delegations expressed support for the process of collaborative analysis and planning that had taken place in Mali and the use of the Convention on the Rights of the Child in the country programme. One delegation specifically referred to paragraph 9 of the country note, which referred to the inclusion of civil society, decentralization and focused geographic activities. Another speaker asked if there was scope for greater UNICEF support to the World Bank's activities in the area of education. While there had been considerable successes in health, human resource capacity-building should give higher priority to programme sustainability. A delegation questioned the feasibility of stated objectives, especially the objectives of reducing infant mortality rates by 30 per cent in five years and increasing female literacy rates from 14 to 40 per cent. Another speaker said that the reference to the country strategy note (CSN) as part of the planning process was an important step in the right direction. There should have been more detail about the proposed collaboration in water and sanitation, with the roles of other partners more clearly defined and the participation of communities given greater emphasis, so that the programme would be effective in promoting community ownership.

26. Another delegation commented on a recent visit to Mali. Favourable impressions included the commitment of both national leaders and the UNICEF team and the country's development priorities. Although rights-based programming was a new concept, there was also a new way of thinking about development in the country. The proposed strategies were realistic in the present context, but there would also be some risks because the strategies were new. As the country note was very theoretical, it would be necessary to share additional information with all partners to ensure a clear understanding of what was being proposed and exactly how it would be implemented. It might be helpful to include examples of how the rights-based approach would work at country level and to include indicators for measurement of change.

27. Another speaker cited the important role of Heads of State in development and congratulated Mali for promoting the rights-based approach and for its commitment to reducing disparity. However, limited economic growth would have an impact on the country's ability to give its full support to certain programme proposals.

28. The Regional Director confirmed the close collaboration between all partners in health and education in Mali. Educational reform was being planned, although the reforms had been delayed. UNICEF was working closely with the World Bank in the education sector, and while it could not duplicate the role of the Bank, it could complement its work. Sustainability and capacity development were major issues in programming. Country programmes in the region were promoting the Bamako Initiative and alternative approaches to education as strategies to promote sustainability, with special emphasis on community involvement. Programme objectives had been decided upon through a process of consultation and consensus-building. Their achievability would depend on the inputs of many partners.

29. Asked if UNICEF activities in Liberia were confined to Monrovia, the Regional Director said that UNICEF normally provided basic services in such safe areas as Monrovia, Buchanan and Harbel, where 80 per cent of the population now lived. Otherwise, UNICEF carried out activities when access was possible, even as far as Voinjama and Tubmanburg. UNICEF also delivered services through cross-border operations.

30. While no country notes were submitted from the Eastern and Southern Africa region, the Regional Director provided an overview of the situation in the region. A delegation expressed support for the UNICEF country programme approach and its emphasis on inter-agency collaboration. The programming process was designed to strengthen the capacity of Governments, individuals and communities. Education should remain a priority, especially in view of the alarming increase in the incidence of HIV/AIDS.

Middle East and North Africa

31. The Regional Director for the Middle East and North Africa introduced the country note for Jordan (E/ICEF/1997/P/L.10) and provide a brief overview of developments in the region, including a report on UNICEF activities in Iraq.

32. A number of delegations endorsed the country note for Jordan. One delegation stated that in spite of progress in the situation of Jordanian children, there were still important needs to be met, and commended the strategy to support capacity-building and quality of services. A speaker said that he had visited the regional office in Amman and had been impressed by the energy and commitment of the staff and the Regional Director.

33. A delegation said that the children of Iraq were fortunate in that UNICEF was one of the parties participating in implementing humanitarian assistance as authorized by Security Council resolution 986 (1995). Another delegation said that although children's needs in the north were more acute, the situation of children throughout Iraq was quite difficult.

34. Commenting on a reference to assistance to Palestinian women and children in the Regional Director's presentation, one delegation commended the 20/20 initiative and said that more external assistance was needed as part of the initiative.

35. Another speaker referred to the recent successful visit to Morocco by members of the Committee on the Rights of the Child, which had taken place after the Government had presented its first report to the Committee. The Government's report was being updated in light of comments received.

Asia

36. The Regional Director for East Asia and the Pacific introduced the country notes for the Lao People's Democratic Republic and Papua New Guinea (E/ICEF/1997/P/L.7 - E/ICEF/1997/P/L.8) and discussed major trends and developments in the region.

37. A number of delegations expressed support for the proposed country programme strategy for the Lao People's Democratic Republic, stating that the strategy and objectives clearly reflected national priorities. Speakers noted the participation of both the Government and NGOs in the process. One delegation referred to the country's commitment to implementing both the Convention on the Rights of the Child and the Convention on the Elimination of all Forms of Discrimination against Women, as reflected in the country note. Another delegation said that the strategy would contribute to sustainability of basic services through the involvement and active participation of communities. The importance of child protection issues was also emphasized.

38. The need for continued coordination among partners was cited, with a delegation stating that the proposed objective of continuing to develop new partnerships would support the Government's decentralization initiative. The issue of access to and the effectiveness of health services and the maintenance of health infrastructures was highlighted, as was the need for UNICEF to continue advocating the formulation and adoption of a national health policy. There should be follow up to and implementation of the recommendations of the World Congress against Commercial Sexual Exploitation of Children, not only in the country under discussion, but in all UNICEF-supported programmes of cooperation. The Regional Director agreed with the need for a national health policy and explained how strategies presently being implemented, specifically the expanded programme on immunization and strong collaboration with the Lao Women's Union, had shown good results. Continued cooperation with other partners, as exemplified by the Mekong HIV programme, illustrated the UNICEF approach to adolescent girls' health. The child protection situation along the country's border and child trafficking were other major concerns.

39. Several delegations expressed satisfaction that the country strategy for Papua New Guinea had been developed on the basis of national priorities that were in line with the goals of the World Summit for Children and the Convention on the Rights of the Child. A speaker said that the country note did not seem to have clearly captured the good work that UNICEF was doing in the country. The country programme strategy should be addressed more directly, with well-defined approaches and concrete examples of how the programme strategies would be applied and how global initiatives would be adapted to the national context. It was important that UNICEF strengthen its collaboration with other donors, particularly in areas where it was not the lead donor.

40. The representative of Papua New Guinea pledged his Government's commitment to children and to continued collaboration with UNICEF. He expressed concern about the treatment of some issues in the country note, i.e., the prevalence of violence against women, poverty rather than a lack of technology and skills as a cause of children's problems, and government spending for social development. He cited his Government's initiatives, including ratification of the Convention on the Rights of the Child and the Convention on the Elimination of all Forms of Discrimination against Women, and its encouragement of girl's education, women's employment and women's participation in national political life. He also appealed for strengthened coordination among United Nations agencies and with bilateral donors in providing assistance to the country.

41. The Regional Director said that at the strategy meeting held in September 1996, with the participation of the newly established National Planning Office, the Education Department and the Health Department, the issue of violence against women had been raised by both women's organization and the Government. She acknowledged the sensitivity of the issue and offered to share the latest situation analysis with the representative. She also underscored the commitment of UNICEF to collaboration with other United Nations agencies.

42. The Regional Director for South Asia introduced the country note for India (E/ICEF/1997/P/L.9) and provided an overview of the situation in the region.

43. The representative of India said that the new country programme would be harmonized with the country's next five-year plan. The key strategies proposed in the country note - development of human capacity and convergence of activities - reflected the country's ninth plan. The Integrated Child Development Service Programme had been instrumental in meeting several goals for children and women, including immunization, and now focused on goals related to feeding practices and micronutrients. The recent decision of India's Supreme Court banning child labour reflected the commitments of the Government and society. The need now was to create social awareness about the importance of sending children to school and for the Government and the community to ensure adequate opportunities for education. She stressed the importance of advocacy and awareness creation for behavioural change.

44. Several other delegations highlighted as positive the shift away from support to service delivery towards capacity-building and empowerment. Some delegations, however, said that strategies for dealing with the problems of children in especially difficult circumstances should be articulated more clearly. Several speakers welcomed the emphasis on women and girls and the priority to be accorded to the decentralization process and empowerment. One delegation said that the section on lessons learned was too brief and unrelated to the proposed strategy. Another speaker said that there was a lack of focus in the proposed strategies. The Regional Director said that some of the questions being raised would be more appropriate when reviewing the CPR itself in September 1997, rather than the proposed strategy. He agreed, however, that the country note did not adequately reflect the lessons learned, which was why he had mentioned some additional ones in his presentation.

45. Several delegations referred to the role of UNICEF compared to that of other donors and partners and requested closer coordination, particularly in programmes in which UNICEF was not the major player. They highlighted the need for closer coordination of activities with UNFPA, the World Bank and the Swedish International Development Authority in the area of reproductive health. One delegation asked if UNICEF should play a more catalytic role, while another asked how UNICEF was going to reach communities given India's vast and decentralized system. The Regional Director explained that it was not for UNICEF to reach communities directly, but to help government and decentralized structures reach communities, and to empower and build the capacity of organizations. He agreed that UNICEF should play a catalytic role and complement the actions of others. He also cited the close collaboration between UNICEF and UNAIDS.

46. Several delegations stated that the strategies for dealing with child labour were not specific and should be described more clearly within the country's broader socio-economic context. One delegation suggested that UNICEF could follow the example of other successful approaches such as the one being followed in Bangladesh. Several delegations questioned the consistency between

UNICEF policy statements and programming, based on the review of various country notes. For example, the India country note mentioned child labour and child prostitution only once. The Executive Director explained that as the work of UNICEF was anchored in the country programme, priorities had to be determined at the country level. Global advocacy on such key issues as child labour did not require that all programmes deal with the issue in the same way.

47. Several delegations referred to the issue of reproductive and adolescent health. One speaker said that adolescent health required special attention from UNICEF in line with its mandate, yet the country note made no reference to this subject. More effective coordination with other partners was needed, especially UNFPA. The Regional Director replied that there were many participants and UNICEF should focus on women in the most difficult of circumstances by giving top priority to reducing maternal mortality, instead of spreading its attention too broadly.

48. The Regional Director also responded to the suggestion regarding a UNICEF focus on the poorest regions, explaining that the issue had been carefully considered. The question was really whether UNICEF should focus on just the poorest regions or on the poorest groups in all regions, as there was poverty in all states. As for reaching the unreached, the challenge was to find ways to reach this target group.

49. Asked about the impact of the change in strategies on staffing and management in the country office, the Regional Director said it would be significant and that a priority task for the country office would be to prepare a suitable country programme management plan (CPMP). Another delegation said that the new strategies required that a number of new progress and process indicators be developed and requested that an oral report on the proposed monitoring and evaluation system accompany the presentation of the CPR in September.

50. One delegation stated that the lack of a sectoral budget presentation made it difficult to understand the relative programme priorities. Another delegation stated that the proposed level of supplementary funding was ambitious and requested information on the levels of contributions for the present country programme. The speaker also asked if UNICEF would undertake fund-raising within India itself. The Regional Director replied that the proposed level of supplementary funding was based on past experience and realistic estimates. UNICEF was discussing the topic of local fund-raising with the Government, but the amounts that could be raised within the country would be limited. External donors would remain the main source of supplementary funding. The representative of India added that discussions regarding in-country fund-raising by UNICEF were at an advanced stage and the Government's decision was expected soon. She stated, however, her Government's appreciation for donors' support to the country programme and conveyed the hope that donor support would continue as additional resources were still required to sustain progress.

The Americas and the Caribbean

51. The Regional Director for Latin America and the Caribbean introduced the country notes for Bolivia, Venezuela and the multi-country programme of the Eastern Caribbean (E/ICEF/1997/P/L.4 - E/ICEF/1997/P/L.6) and provided an overview of the situation in the region.

52. Many delegations congratulated the President of the Executive Board on her election and commended the Regional Director for UNICEF efforts in the region.

One delegation praised the region for its initiatives with respect to "Voice of Children" activities and requested more detailed documentation on how children's voices can be better heard. Several delegations expressed concern about the widening gap between economic growth and social progress in the region, particularly with respect to the increased numbers of people living in poverty and high rates of violence. Delegations welcomed the references to increased collaboration with the World Bank, the Inter-American Development Bank and other organizations. One delegation mentioned the need for adjustment to be accompanied by increased inter-agency cooperation among donors.

53. Many delegations endorsed the country note for Bolivia as being precise and informative, with the situation analysis and lessons learned clearly depicted. Others welcomed the child rights perspective, the well-balanced strategy and cross-sectoral approach. Several delegations encouraged further collaboration with NGOs, especially in the highlands, on basic services through capacity-building at all levels of Government. One speaker cited the link between objectives and the future strategy of the programme, but said that the comparative advantage of UNICEF needed to be articulated more clearly.

54. A number of delegations expressed satisfaction with the consultative process and encouraged continuous dialogue with donors, as well as increased dialogue with NGOs. Several speakers stressed the importance of a monitoring system and of social indicators to measure the impact of economic and social changes on the situation of children and women. One delegation sought clarification as to how UNICEF planned to monitor support to social policies developed at the national level in all 140 priority municipalities. The Regional Director said that monitoring and evaluation had been identified by the RMT as the main priority for the coming year and that issues such as methodology, the development of indicators and training of personnel would be addressed.

55. A number of delegations stressed the importance of coordination, collaboration and policy dialogue between central and local government to achieve long-term sustainability and national ownership. One speaker sought clarification on how UNICEF planned to strengthen policy development at all levels of Government, and another requested detailed information on the strategies to be used.

56. Clarification was requested on specific efforts for vulnerable groups in reference to paragraphs 12-14 of the country note. The same delegation requested more detailed information with respect to children in especially difficult circumstances, including street children and child labour. Additional information was requested on the extent of UNICEF support to reproductive health in the two cross-sectoral programmes. Several delegations stressed that high priority should be given to education, including efforts to increase school attendance. One delegation stated that the European Union would finance a food security programme and asked how UNICEF would coordinate with other United Nation agencies on this initiative.

57. Several delegations cited an uneven balance between general resources and supplementary funding and said that the issues of sustainability and feasibility needed to be addressed. One speaker said that the levels of supplementary funding were overly optimistic. Clarification was requested on how supplementary funds would be obtained, and additional information was sought regarding the programme planning process. One delegation cautioned against aid dependency and suggested that long-term planning anticipate the phasing-out of donor support. The Regional Director said that in recent years, the level of

supplementary funds contributions for Bolivia had been relatively high, in addition to funds from the Andean and Amazon subregional programmes. She acknowledge that supplementary funds contributions were expected to decline. The country office would work to mobilize funds through the private sector, fund-raising events and international development banks.

58. Regarding its own country note, the delegation of Venezuela thanked UNICEF for providing technical assistance to improve the situation of children and women. Additional efforts would be taken to raise local funds, especially from the private sector. Another delegation noted the alarming situation with respect to violence, especially in cities, and, in reference to paragraphs 7-13, stressed the importance of advocacy and the need for government policy to emphasize capacity-building. Several delegations stressed that education and health should be high priority areas.

59. Delegations expressed satisfaction with the multi-country programme for the Eastern Caribbean, saying that the diverse nature of the many different countries had been accurately reflected and addressed. One speaker commended the reference to regional and subregional initiatives and encouraged further collaboration. Another delegation requested further clarification on the impact of the emergency in Montserrat on the programme strategy. The same delegation noted that the new country programme had been expanded to include 13 territories, and expressed concern about resources being too limited for such broad coverage.

60. The Regional Director said that suggestions on specific programme activities would be considered in the preparation of the CPRs.

Europe

61. The Regional Director for Europe provided a brief overview of the situation in the region. He specifically referred to the responsibility of the regional office for providing overall policy guidance, advising and managing the planning processes and monitoring quality assurance with the 38 National Committees for UNICEF. Implementing the mechanisms to improve partnerships with the National Committees would be the highest priority of the office in 1997.

Central and Eastern Europe, the Commonwealth of Independent States and the Baltic States

52. The Regional Director for Central and Eastern Europe, the Commonwealth of Independent States and the Baltic States provided an overview of the situation in the region.

63. Referring to a comment by the Regional Director on the scarcity of resources, one delegate requested information as to whether there were problems related to establishing contact or cooperating with intergovernmental organizations and specialized and affiliate agencies, and invited suggestions for alleviating problems of coordination with such organizations. The Regional Director said that he was unaware of any problems and that there was openness, willingness and effectiveness in inter-agency collaboration in each country, partly because no one international organization had sufficient human and financial resources to respond to the requirements in each country.

64. Referring to the report on the UNICEF approach to the region (E/ICEF/1996/P/L.61) that was considered by the Executive Board in 1996, a speaker said that the regional office took into account the varying situations

in the region through three basic approaches - 16 country programmes, selected educational activities in non-programme countries and humanitarian assistance in emergency situations. He endorsed UNICEF cooperation with Governments and other partners which helped to sustain social achievements in the region while at the same time reforming national institutions to protect children and mothers in accordance with changing conditions in countries. UNICEF support was needed to promote national policies to better serve the interest of children and mothers, to ensure that there were properly functioning social services for adolescents and women and to help civil society, state and public institutions to implement the Convention on the Rights of the Child. The speaker encouraged the regional office to explore innovative ways to raise additional resources for country activities in addition to the general resources available.

65. Another speaker cited the important role of UNICEF in the region given problems such as economic crisis and conflict. Each country programme should take into account key factors such as the number of refugees, decline in gross national product or positive developments. The speaker cited the emergency programme of assistance in his country which targeted refugees and displaced persons, combated communicable illnesses and provided social rehabilitation through children's centres in refugee camps. Owing to UNICEF support, polio and diphtheria had been reduced significantly. He said his country's long-term programme of development to reform the health and education systems would increase national capacity.

66. Referring to the critical situation of children, adolescents, families and women facing the States of the former Soviet Union, one speaker said that the regional office's constructive work could help countries to organize activities to protect the rights and interests of children and women. Despite the efforts of Governments to improve the status of women, additional supplementary funds were needed for UNICEF-assisted programmes. In addition, new programmes should be designed to alleviate the problems facing the region.

67. Another delegation urged the international community to alleviate the situation in Azerbaijan. The speaker referred to a conference being organized in September 1997 by the International Paediatric Association (IPA), in collaboration with UNICEF and WHO, on the urgent needs of children and measures that could be taken to improve their situation. The same speaker also referred to a horrifying situation witnessed by an IPA team in Bosnia and Herzegovina. A report had been sent to the Executive Director containing proposals to improve the health situation with the help of paediatricians from other countries. He appealed for supplementary funds to alleviate the problem.

B. Implementation of the health strategy for UNICEF

68. The Executive Board had before it a report on the implementation of the health strategy for UNICEF (E/ICEF/1997/3), which was introduced by the Director of the Health Section. The Director of the WHO Division of Family Health also addressed the Board.

69. Delegations congratulated the secretariat for the report and its presentation. They welcomed the programming and implementation principles highlighted in the implementation plan and its development within the framework of the Convention on the Rights of the Child. More particularly, they encouraged greater gender sensitivity in UNICEF programming and stressed the necessity to promote men and boys' involvement in issues concerning families, children and women.

70. Speakers welcomed the emphasis put on strengthening and developing partnerships, promoting intersectoral and integrated approaches and building local capacity. They said that this strategy was conducive to longer-term programme sustainability and was crucial to achievement of the goals for the year 2000, to which UNICEF should remain fully committed. Those goals, together with programmes aimed at improving the health of children and women, should receive high priority. Speakers also supported the development of approaches addressing the very specific needs of young people.

71. Many speakers commended UNICEF efforts to strengthen inter-agency cooperation, with full respect for the mandate of UNICEF and its policies and approaches aimed at promoting equity. They particularly welcomed improved cooperation between UNICEF and WHO, especially in areas such as child health, immunization, maternal mortality reduction and young people's health.

72. They strongly encouraged UNICEF to accelerate the exchange of information and experience between UNICEF-supported countries and supported the establishment of a typology of countries to promote replication of best practices among countries sharing similar development patterns in different regions. They also supported the reinforced role of UNICEF, national Governments and partners at the regional level in the country programming process and in the regional adaptation of the health strategy. They encouraged UNICEF to further develop its actions in the field of monitoring for health

73. It was recommended that priorities be set in implementing the health strategy, and UNICEF was urged mobilize human and financial resources, as well as its partners. Delegations expressed a strong interest in the implementation of the plan over the next year and requested periodic progress reports. (See chapter III, decision 1997/9 for the decision adopted by the Executive Board.)

C. Operational paper on selected issues relating to UNICEF emergency interventions

74. This agenda item was discussed in conjunction with the agenda item on follow-up to Economic and Social Council resolutions 1995/56 and 1996/33 on strengthening of the coordination of emergency humanitarian assistance of the United Nations (see paras. 75-89 below).

D. Follow-up to Economic and Social Council resolutions 1995/56 and 1996/33 on strengthening of the coordination of emergency humanitarian assistance of the United Nations

75. The Executive Board had before it two reports: "Children and women in emergencies: strategic priorities and operational concerns for UNICEF" (E/ICEF/1997/7) and "Progress report on follow-up to Economic and Social Council resolutions 1995/56 and 1996/33: strengthening coordination of emergency humanitarian assistance of the United Nations" (E/ICEF/1997/5). The Director of the Office of Emergency Programmes introduced the two reports, which were considered by the Board during a single discussion, and also reported on recent UNICEF activities in the Great Lakes region of Africa. The Director of the New York office of the United Nations Department of Humanitarian Affairs (DHA) and Deputy to the Under-Secretary-General also addressed the Executive Board.

76. A majority of delegations commended the efforts of UNICEF in addressing the needs of women and children in emergencies. Some speakers commended the organization's overall provision of humanitarian assistance, including its readiness, provision of equipment, rapid response training and updated catalogue

of goods and maintenance of the Copenhagen warehouse. Several delegations expressed appreciation for the consultative process used in preparing the report on strategic priorities and said that both reports helped to clarify a number of issues previously raised by the Board. A number of speakers agreed with the situation-specific emergency response of UNICEF that was focused on the family and had a development orientation and a broad and integrated approach.

77. Several delegations said that priority areas for UNICEF should continue to be long-term, sustainable development that emphasized local capacity-building and self-reliance. Another delegation said that an overemphasis on development could impact badly on immediate needs and that UNICEF should pursue a balanced strategy. Some delegations expressed concern that "loud" emergencies such as armed conflicts drew the immediate concern of the international community, while "silent" emergencies such as poverty and famine, which claimed more victims each year and were often the root causes of loud emergencies, were forgotten. A speaker suggested that silent emergencies be incorporated within the regular emergency programming process. A delegation said that it was important to distinguish between the proximity and root causes of conflicts and what UNICEF hoped to achieve in each situation. Two delegations mentioned the Chernobyl nuclear disaster, which they said had affected the lives of 500,000 children.

78. Most delegations raised the issue of coordination, with many supporting UNICEF efforts to ensure coordination with other agencies and partners as a reliable basis for subsequent activities. The importance of strengthened coordination with DHA was cited by a number of speakers. One speaker asked if any arrangements had been made for UNICEF field representatives to provide direct input to DHA so that appropriate and timely action could be taken. Another speaker said that examples of the intensive cooperation between UNICEF and NGOs had been omitted from the report. A delegation said that intraregional cooperation should be organized and utilized towards supporting humanitarian assistance.

79. Many speakers supported the signing of memoranda of understanding (MOUs) with various United Nations agencies, specifically with regard to the High Commissioner for Human Rights. Some speakers said that there should be coordination of the growing number of bilateral MOUs and suggested that the Economic and Social Council could have a role in comparing them. The Director said that UNICEF would continue to cooperate with the Office of the United Nations High Commissioner for Refugees (UNHCR) and the Centre for Human Rights and develop MOUs with them based on a common position on children. It was suggested that UNICEF use the Inter-Agency Steering Committee (IASC) mechanism and assist in strengthening the role of DHA. Another speaker stated that there was a need to prioritize the work of IASC and that its reporting should be undertaken in a timely manner. UNICEF was asked to elaborate its specific roles and responsibilities in inter-agency coordination. It was stated that all agencies should have clear and defined roles and duties at global and country levels to ensure effective coordination and avoid duplication. A number of delegations said that UNICEF should continue to second staff to DHA. A speaker asked about examples of coordination and partnership mentioned in recent appeals. Other speakers asked in what context UNICEF saw its role in coordinating its actions with those of peace-keeping forces.

80. Many delegations raised the issue of internally displaced persons (IDPs), including whether UNICEF had examined the comparative advantage of UNHCR in dealing with refugees and IDPs. Several speakers said that UNICEF should focus on internally displaced children, and that the report should have made a clear distinction between internally displaced persons and children. Delegations

asked about the criteria used to designate the lead agency for IDPs. One speaker said that both UNDP and UNICEF had provided assistance to IDPs in his country and recommended that the two agencies cooperate with DHA to offer programming guidelines on requirements for IDPs. The Director said that inter-agency discussions on IDPs were currently taking place, and that UNICEF would continue to focus on internally displaced children. UNICEF would give priority to coordination with DHA, the World Food Programme, WHO, the International Committee of the Red Cross and international and local NGOs, which had drawn up a compendium of services for IDPs.

81. Several speakers addressed the issue of protection as discussed in the report, with some stressing that it should not be seen in a political context. Other speakers said that further scrutiny of the issue was needed and questioned whether UNICEF had a comparative advantage in this area, given that UNHCR, with its specific protection mandate and protection officers, appeared to be better suited to this issue. A delegation agreed with UNICEF that no individual agency or organization could act independently for the protection of children. Other speakers asked if UNICEF had set any criteria for staff programming on the issue of protecting children's and women's rights, if UNICEF had worked towards the reconstruction of the legal system and if it hoped to develop a rule of law on protection. The Director said that UNICEF had some competence in the area of child justice, for example in Rwanda, where it had supported the Department of Juvenile Justice and had separated juvenile detainees from adult prisoners.

82. A speaker said that further elaboration was needed of the difference between legal and operational mandates, and between protection against hunger and protection against physical abuse. It was also said that this was an evolving issue and UNICEF should to continue to develop a strategy. The Director said that the UNICEF focus on protection was in consonance with a rights-based approach. UNICEF would not deal with legal protection as did UNHCR, but would focus on negotiations (under the DHA banner) to ensure that children had access to humanitarian aid and that unaccompanied, traumatized, recruited and abused children - all of whom were part of the UNICEF mandate - received adequate and coordinated assistance.

83. A number of delegations said that the report had taken into account the comparative advantage of UNICEF. A speaker said that in formulating that comparative advantage, a range of objectives had been suggested, but there appeared to be no room for complementarity of actions by different partners. A delegation asked what UNICEF would and would not undertake given its limited resources. The Director stated that UNICEF advocated on behalf of children to ensure that their needs and rights were protected. UNICEF did not act alone, but always in conjunction with its partners. For example, UNICEF did not vaccinate or feed others directly, but helped local and national partners to do so. Another speaker said that UNICEF should continuously update its emergency resources, personnel and proven tactics. One speaker said that because emergency activities could not be operated using a blue print, field officers should be given ample flexibility to carry out their tasks. Several delegations asked how UNICEF ensured strategic communications with its field staff.

84. A delegation said that UNICEF should strengthen its emergency preparedness at all levels and asked if UNICEF would use its regional structures for preparedness planning and reviewing and updating data. Two delegations said that monitoring and evaluation efforts had fallen short and that UNICEF should set priorities and maintain predictability, accountability and evaluate emergency interventions. One speaker said that a thorough evaluation during and after crises would allow a better response capacity. The Director agreed about

the importance to UNICEF of improving monitoring and evaluation both internally and in the inter-agency system. UNICEF had assessed lessons learned and in February 1997 would participate in the final review of the Rwanda experience.

85. Many delegations addressed funding issues, particularly the consolidated inter-agency appeals process (CAP). Some speakers said that CAP should be streamlined and others commended the strengthening of CAP to respond to emergencies, but said that this should be fully reflected in the field. A speaker asked how quickly headquarters could approve the reprogramming of funds and asked for examples of the reprogramming process. It was also asked if these transfers were considered temporary and if there were any other applicable funding mechanisms. The Director said that the transfer of funds to emergency activities was under the purview of UNICEF representatives. Many delegations expressed concern about the decline in contributions to CAP, and one suggested that some innovative funding mechanisms could be developed through Governments, communities and businesses. A delegation stressed the importance of the funding mechanism and of setting clear priorities in an appeal. Another speaker said that funding for emergencies should continue to be through supplementary sources. The Director said that the extended CAP (ECAP) currently provided two windows to address relief and rehabilitative activities. There was still some debate as to how ECAP would be managed in the field and this related to discussions centred around the round-table resource exercises, the Consultative Committee on Programme and Operational Questions and interventions by the World Bank.

86. Some delegations asked about the human resources needed for emergency operating procedures and the devolution of operational decision-making. A speaker said that the advocacy role of UNICEF was vital to resource mobilization. Other delegations asked how UNICEF would view the Central Emergency Revolving Fund in the future given the anticipated lesser demand. Some delegations asked if it was reasonable to assume that over time, UNICEF expenditure on emergency programmes would average 15-20 per cent of total annual programme expenditure. The Director said that the figures of 15-29 per cent cited in the report were only a range and that much depended on the international climate and the effectiveness of UNICEF. A delegation asked that the secretariat explore and report back to the Board on the relative cost of services performed by UNICEF in comparison to those of NGOs.

87. Several delegations supported UNICEF actions with regard to anti-personnel mines. A delegation said that there had been no mention in the report of the negative impact of sanctions on children, especially in Iraq. The Director said that UNICEF worked under the DHA umbrella to assess the impact of sanctions on children. One delegation expressed support for UNICEF work on the physical and psycho-social recovery and social reintegration of child victims and its work to help traumatized women in Rwanda. A number of delegations asked about short-term food management.

88. A number of delegations stressed the importance of focusing on education in emergency situations. A speaker said that donors did not respond adequately in the fields of education and health and suggested that joint inter-agency projects be funded through appeals.

89. See chapter III, decisions 1997/1 and 1997/7 for the decisions adopted by the Executive Board.

E. Follow-up to relevant decisions taken by the Economic and Social Council

90. The Executive Board had before it a report on follow-up to relevant decisions taken by the Economic and Social Council (E/ICEF/1997/4), which was introduced by the Director for United Nations Affairs and External Relations. The Director also reported to the Board on decisions taken by the General Assembly at its fifty-first session that were of relevance to UNICEF.

91. Delegations emphasized several aspects of follow-up to General Assembly resolution 50/120 of 20 December 1995 that would require careful monitoring, including harmonization of programme cycles, the inter-agency task force following up recent international conferences, support for the resident coordinator system, the CSN, harmonization of procedures and common country assessments. Note was made, in particular, of progress on the harmonization of budgets and the useful precedent this provided for other areas.

92. Many delegations emphasized the importance of closer collaboration with the World Bank, including UNICEF participation in preparation of the country assessment strategy and in sectoral investment programmes, as well as in programme collaboration, capacity-building and human resource development, information exchange and policy studies. The need for closer collaboration with other members of the United Nations family was also stressed, particularly with the International Labour Organisation in the area of child labour, as well as the need for countries to assume full ownership of programmes.

93. Several delegations requested additional informal briefings and consultations, mentioning several specific topics, including lessons learned in working with the World Bank, strategies for the protection of children in need of special protection, and evaluations.

94. In response to questions concerning the harmonization of programming cycles, the Director stated that because of the target date of 1999, a number of bridging arrangements had to be established. However, approximately 90 per cent would be harmonized in the next programming cycle, leaving a small number which for various reasons could not be harmonized. Future harmonization would ensure that country programmes were considered at the same time, both in the field and by the respective Executive Boards.

95. UNICEF welcomed the suggestion that an informal briefing with the World Bank be convened, and agreed to do so either during an Executive Board session or at an inter-sessional meeting. Regarding comments concerning social concerns and the Bank, the Director said that closer collaboration was being actively pursued. Collaboration has been good to date, but was driven largely by personal relations among the actors in the field. Both sides were aware that collaborative arrangements should be institutionalized to a greater degree. The Bank was in favour of strengthened ties with the United Nations system, but its Board of Directors set a precedent of treating the United Nations system like any consultant or executing agency. Any support that the Executive Board could provide with the Bank's Directors in support of a special relationship for UNICEF and the United Nations system would be appreciated. In terms of priority areas of partnership, sectoral investment programmes had the greatest potential.

96. In response to a question regarding the response to a letter to the Executive Director from the Administrator of UNDP asking for support to the Office of United Nations System Support and Services, the Director said that the recently adopted budget contained a D-2 post intended for secondment to the

Office. At field level, UNICEF had provided staff secondments for resident coordinator posts and has taken the lead in thematic groups, among other activities.

F. Follow-up to the audit of the Kenya country office

97. The Executive Board had before it a report on follow-up to the audit of the Kenya country office (E/ICEF/1997/AB/L.2). The Director of the Office of Internal Audit (OIA) updated the report with details of further encouraging progress made since the report had been prepared. As of 17 January 1997, 64 of the 67 audit recommendations had been implemented, with only three outstanding. The outstanding recommendations were in large measure outside the control of UNICEF. The Executive Director welcomed the support of the Government of Kenya in prosecuting the 23 staff members who had been dismissed and said that all the cases would be going to trial shortly.

98. The Director said that significant recoveries had been made from suppliers and others. He referred to the existence of a strong internal control framework in the Kenya country office, although the controls had not yet been fully tested because the current UNICEF programme did not at present involve a sufficient volume of transactions. The OIA would return to the Kenya country office towards the end of 1997 to verify that the controls were operating in practice, by which time the volume of transactions would have increased.

99. Several delegations said that since most of the audit recommendations had been implemented, the Kenya country office should now concentrate on the delivery of a more focused programme with a view to achieving programme objectives before the end of the programme cycle in 1998.

100. Another delegation welcomed the transparent way in which UNICEF had handled this case with regular reports to the Executive Board and said that a regular report to the Board was no longer required, but that a final report should be provided at the appropriate time with details of the measures taken and the results achieved. The Executive Director agreed to provide such a report. In conclusion she commented that an important lesson learned from this case was that UNICEF must have good operations in order to operate good programmes. (See chapter III, decision 1997/2 for the decision adopted by the Executive Board.)

G. Management Excellence Programme

101. The Executive Board had before it a progress report on MEP (E/ICEF/1997/AB/L.1), which was introduced by the Executive Director. She said that the report should be reviewed in conjunction with the revised integrated budget for the biennium 1996-1997 for headquarters and regional offices (E/ICEF/1997/AB/L.5), which described the budgetary implications of organizational changes to date (see paras. 135-142 below).

102. The Executive Director discussed developments that had occurred since the submission of the report. The external study of the Greeting Card and related Operations (GCO) had produced a useful set of recommendations for GCO to re-establish growth and become a more effective commercial organization, thus securing longer-term fund-raising capabilities for UNICEF. The study had been completed in December 1996, and tangible results were already visible. GCO had begun to reduce dramatically its product line development cycle and target a more youthful consumer interested in buying greeting cards year round. In February-March 1997, the new line would be launched in France and Germany.

103. Other progress included the completion of their projects by the working groups on strengthening the country programme process and clarifying roles for country, regional and headquarters offices, and on the reorganization of the Geneva office as the focal point for managing relations with National Committees. Management excellence initiatives in country offices included the development of country management teams and participatory management skills. In 1996, 50 training workshops had been conducted at headquarters and in country offices to strengthen capacities for work process redesign and management, foster teamwork and improve interpersonal communication skills. All new representatives had received a two-week, management-focused orientation, including help to prepare countries to initiate PROMS.

104. The current priority of the Global Management Team (GMT) was to strengthen human resources management throughout the organization and to give the Division of Human Resources a more strategic function focused on meeting the organization's present and future needs, adding value to UNICEF country programmes, building capacities for management of human resources and providing quality service to staff.

105. Several delegations thanked the secretariat for the concrete results achieved to date and expressed appreciation for the substantive information provided in the report, specifically the table comparing the recommendations of the original Booz•Allen & Hamilton recommendations with action taken. A number of speakers requested that the table include information on improved effectiveness. Several delegations said that the secretariat's reform efforts helped to improve not only UNICEF, but the entire United Nations system.

106. Improvements in the financial management and information technology systems were highlighted as significant advances by delegations. However, a speaker said that the report did not provide information on the cost of the new financial system or on options for alternative systems. A few delegations suggested that priorities on the appropriate use of information technology be guided by benefits for children. The Executive Director stated that UNICEF was prepared to let others work out some of the difficulties associated with new information technologies. An internal governance system had been established to identify priority information technology activities best suited to the needs and strategies of UNICEF. A speaker expressed appreciation for the increased use of e-mail and resulting decrease in telephone charges at headquarters.

107. Several speakers welcomed the closer cooperation between the supply and programme functions, with Supply Division becoming more responsive to the needs of country programmes. A delegation requested more information on the accountabilities and reporting lines of staff working in supply functions to ensure strict respect of rules and standards. Another questioned whether further decentralization of the supply function would lead to the exclusion of competitive bidding processes. The Executive Director said that it was important to strengthen the capacities of staff working in supply functions, to develop control systems and to engage the most competitive markets.

108. Many delegations welcomed the tangible results achieved to date in strengthening the country programme process through clarified roles of country, regional and headquarters offices. Some speakers requested further discussion at the next session of how duties are shared between the different offices. A speaker also expressed appreciation for the reduced number of headquarters divisions. Recalling Executive Board decision 1996/32 (E/ICEF/1996/12/Rev.1), which endorsed the incremental approach adopted by the secretariat to implement MEP, a delegation said that the regional directors' presentations of the country

notes and their regional overviews had shown the added value of regional support to the country programming process. The speaker encouraged the secretariat to continue its efforts to strengthen the country programme process as an integral part of an integrated system of change that also includes the development of systems for finance and supply functions, improved information technologies and management information, including PROMS.

109. Several speakers expressed appreciation for informal briefings organized during the session on the CPMP and the development of PROMS, both of which had great potential for improving the efficiency of country programmes. Several speakers said that the object of reform was to strengthen the implementation and monitoring of UNICEF country programmes. One speaker said that in doing so, the role of the regional office in monitoring the work of country offices should be strengthened. The Executive Director said that there had been increased collaboration between country and regional offices to strengthen strategic analysis, planning and monitoring at the country level.

110. A delegation spoke in favour of the steps taken to strengthen the country programme process by redefining the role of the geographic sections at headquarters. The Executive Director said that the report of the working group on the geographic sections would be shared with the Board when it was available. She said that the geographic sections would continue to play a critical role at headquarters, especially in providing analysis on regional issues. It was suggested that the organization's future structure continue to be flexible. Another speaker welcomed closer cooperation with Governments in relation to the restructuring of country offices.

111. With regard to human resources issues, several speakers supported the work of the GMT on this issue. The need for increased attention to training was stressed. Speakers requested the secretariat to share information on obstacle encountered in relation to the United Nations common system and to improving performance assessment and performance management. The Executive Director said that career management was an important area for the entire United Nations system. Performance should be the basis for career development, and staff should have a greater range of experience both at headquarters and in the field. Training alone would not solve all problems.

112. A speaker asked that the President of the Global Staff Association brief the Executive Board on how human resources improvements were affecting staff and overall staff morale. The Executive Director stressed her commitment to improving staff morale, yet reminded members of the Board that organizational change created anxiety among staff. The increased use of teams had helped to improve staff participation and morale. Several delegations expressed appreciation for the creation of management teams as a new internal governance system and specifically requested information of the work of the RMTs.

113. The representative of the Standing Group of National Committees for UNICEF said that the National Committees had participated fully in the working group that had developed proposals on the reorganization of the Geneva office. The Committees had also been involved in the Coopers & Lybrand study on GCO. The conclusions of both exercises have been shared with all National Committees. The process of implementing recommendations would begin during the annual meeting of National Committees in May 1997. Two areas for improvement would be to aim for a better yield from operations by National Committees to increase contributions to UNICEF; and improvement of the overall functioning of the Committees, including in industrialized countries, to promote the Convention of the Rights of the Child. The Executive Director stressed the importance of all National Committees regardless of size or revenues generated.

114. The Executive Director said that the secretariat would indicate future accomplishments to the Board as they were achieved, including gains in efficiency. However, not every activity would have a bottom line in terms of savings. Investments might be required in areas such as the new financial system. The secretariat would continue to act in a timely manner regarding the presentation of budgets, in harmonization with other United Nations agencies, so that changes could take place promptly rather than deferring to later budget exercises.

H. Harmonization of presentation of budgets: United Nations Development Programme, United Nations Population Fund and UNICEF

115. The Executive Board considered the following documents:

(a) Harmonization of budgets: UNDP, UNFPA and UNICEF (E/ICEF/1997/AB/L.3 and Add.1);

(b) Report of the Advisory Committee on Administrative and Budgetary Questions on the harmonization of budgets: UNDP, UNFPA and UNICEF (E/ICEF/1997/AB/L.6).

116. The Comptroller and Director of the Division of Finance and Administrative Management said that the UNDP/UNFPA Executive Board had approved the proposed formats during its session the preceding week. The harmonization project had begun in 1994 with decisions taken by the respective Executive Boards requesting the heads of UNICEF, UNDP and UNFPA to work towards harmonizing their presentation of budgets with a view to achieving common definitions, particularly of administrative costs, and obtaining a higher degree of financial transparency and comparability. Progress reports and working papers had been submitted to the Executive Boards during 1995 and 1996. An oral progress report was made to the Economic and Social Council during its substantive session of 1996. In addition, there had been joint inter-sessional meetings of the UNDP/UNFPA and UNICEF Executive Boards.

117. The various exchanges had provided important guiding principles which had influenced the direction of the project, primarily a comprehensive statement by one delegation and endorsed by other delegations to both Executive Boards. The intervention set forth the basic purpose of harmonization and identified the principles on which harmonization should be based. It stated that harmonization meant making the budget presentations more similar in order to promote understanding and support good decision-making, and that similarity should go beyond content and presentation styles. Harmonization should encompass the underlying principles that are employed in the preparation of budgets and that it would mean similarity, not sameness.

118. A second principle expressed by Board members during informal briefings had been that analysis and information should support strategic policy development and decision-making by the Boards, rather than involving the Boards in too many budgetary details. The latter, it was generally felt, was the overall management responsibility of the executive heads of the organizations.

119. The proposals covered:

(a) A common format for presentation of the biennial support budgets;

(b) Related common terms and definitions;

(c) A common methodology for the preparation of the budget estimates.

120. The Comptroller expressed appreciation for the positive feedback from Executive Board members. The successful outcome of the harmonization exercise was equally to the credit of the constructive support and cooperation from the Board and the Advisory Committee.

121. Delegations welcomed and congratulated the organizations on arriving at the proposals on the harmonization of budgets, which they said would contribute to a comprehensive and transparent budget presentation. One delegation said that the process had been as valuable as the product itself. A speaker particularly welcomed the inclusion of the distinction between real growth and cost increases in the budget tables.

122. Several delegations described the harmonization as an achievement that would benefit other parts of the United Nations system, and as a basis for other parts of the system to advance along the same lines. The demonstration of transparent financial management would encourage increased contributions to the agencies. The budgets would now be presented in a simpler, clearer and more comparable manner, making it easier to compare the activities of the various organizations. The agencies were engaged in different activities and there could not be complete harmonization because the agencies were different from each other. Therefore, agencies should focus and develop their own specific characteristics and comparative advantages. The harmonization exercise should not be an end in itself, but instead should lead to financial reporting on results and the use of resources against results. Some delegations asked UNICEF to provide more information on the effectiveness of and costs associated with regional offices.

123. A delegation proposed that a further breakdown of income in the resource plan be provided, although if the information were available elsewhere in the document, the change need not be made. The speaker requested that information on the number of staff and the cost of staff charged to programmes be included in tables 2 and 3. The speaker concurred with the recommendation of the Advisory Committee that greater efforts be made by the three secretariats to refine the methodology for classifying programmes and support expenditure. The Comptroller said that the information requested could be found in table 4 of each CPR.

124. Another delegation expressed some reservations regarding definitions and terminology. While agreeing that a classification based on organizational units was the most practical one, it was not the most logical. As an example, the definition of programme support included programme delivery, which the speaker said should be part of programmes. The delegation could accept the definitions provided by the organizations, but clarifications should be provided in the text when the budgets were presented, covering precise descriptions of the activities and outputs, objectives and targets, for purposes of monitoring performance. The speaker requested more clarification on the subdivision of the programme support component. The delegation also stressed the need for the organizations to continue the harmonization process, including work on common key indicators for measuring performance, such as regular budget compared to extrabudgetary funds, proportion of administrative budgets derived from various components, Professional to non-Professional staff and programme funds per position.

125. Two delegations supported the idea that the subdivision of regional offices, country offices and headquarters be reflected in the appropriation structure. Another speaker said that if the three-layer organization of regional offices, country offices and headquarters was to be made permanent in UNICEF, it should be reflected in the appropriation structure. The Comptroller

requested that the delegations provide this request in writing so that it could be discussed with the harmonization working group. If UNICEF followed this breakdown, it would not be harmonized with the other agencies.

126. The Comptroller stated that the work on harmonization would continue. More experience would be gained as the organizations prepared their biennial support budgets for 1998-1999 using the new format. In preparing the budget, footnotes and detailed explanation would be provided to make the presentation as clear and transparent as possible. The organizations would consider all suggestions and discuss their applicability to all three agencies. She suggested that no changes be made until after the preparation of the 1998-1999 biennial budget. Any changes would have to be made in consultation with all agencies. (See chapter III, decision 1997/5 for the decision adopted by the Executive Board.)

I. Proposal on integrated budgeting in UNICEF

127. The Executive Board considered the following documents:

(a) Integrated budgeting in UNICEF (E/ICEF/1997/AB/L.4);

(b) Report of the Advisory Committee on Administrative and Budgetary Questions on integrated budgeting in UNICEF (E/ICEF/1997/AB/L.7).

128. Ms. Karin Sham Poo, Deputy Executive Director, provided a brief introduction on the planning, cost structure and approval process for integrated budgeting in UNICEF in accordance with paragraph 8 of decision 1996/10. In August 1995, the concept of one budget for each country programme cycle and the submission of the budget with the CPR was first introduced during an informal consultation between the Executive Board and the secretariat consultation on integrated budgeting. This concept, however, was modified as a result of the discussions on the harmonization of budget presentations among UNICEF, UNDP and UNFPA. The biennial support budget of the entire organization would be submitted to the Board for approval every two years, and the CPR would include the support budget together with the programme budget for the full programme cycle. The programme budget would be subject to Board approval, and the support budget in the CPR would be presented for information only.

129. The Deputy Executive Director said that the benefits of the proposed integrated budget would be: (a) a reflection of programme activity as the core of UNICEF work and the primary driver of expenditure; (b) a process which enables a systematic review of the relationship between the programme and the support budget required throughout the country programme cycle; (c) a complete picture of resources spent in one country; (d) a biennial support budget preparation process that would link headquarters and regional office activities to the requirements of the country programmes and ensure that the budgets were within the financial framework; and (e) a biennial support budget that would follow the format agreed to in the harmonization exercise with UNDP and UNFPA.

130. Because of the proposed change in the budgeting process, the Executive Board was requested to review the biennial support budget for 1998-1999 during the first regular session of 1998 instead of at the third regular session of 1997. The strategic framework for the integrated budget called for the development of a country office plan for the support budget that contributed to the effective and efficient implementation of the country programme. Thus, in order for the biennial support budget to be formulated, the CPR should be substantially completed. The submission of the budget to the third regular

session of 1997 would require the scheduling of the Advisory Committee's review in May, prior to the completion of the CPR process in June. The secretariat would review future scheduling in consultation with the Executive Board and submit a proposal in 1998.

131. Delegations expressed appreciation for the report, agreeing that the integrated budget would provide a complete picture of resource allocations for every country and improve accountability and transparency. It was said that integrated budgeting would provide the linkage between operational and programme costs, leading to "budgeting for results" and results-based management. A delegation said that the integrating budgeting proposal addressed the recommendations of Booz•Allen and Hamilton as well as concerns previously expressed by the Executive Board and the Advisory Committee. The speaker supported the recommendation of the Advisory Committee that the biennial support budget include an addendum summarizing the support budgets and the country programme estimates. The Deputy Executive Director said that the integrated budgeting process had been tested in several countries last year and would again be used during 1997 budget reviews.

132. Most delegations supported the one-time proposal to submit the 1998-1999 biennial support budget to the Board at the first regular session in 1998. Some delegations emphasized that this approval would happen only once, and it was suggested that the secretariat review the scheduling problem. The Deputy Executive Director said that the budget review experience in 1997 would provide the basis for the scheduling proposal to be made in 1998. Both the schedule of the Advisory Committee and the impossibility of holding Executive Board sessions later than mid-September because of General Assembly sessions would have to be considered. One delegation asked about the possible effect of the timing of the United Nations Pledging Conference on the scheduling of budget submissions. The Deputy Executive Director said that there was no major link between the two.

133. The question of budget appropriations for the first few weeks in 1998, prior to the Board's approval of the budget at the first regular session, was raised by some delegations. A delegation suggested that an appropriation based on the actual year's expenditures be provided for the initial month. The Deputy Executive Director stated that a request for a one-month appropriation for January 1998 would be submitted to the Executive Board during the third regular session in 1997. The partial appropriation would not include any proposed changes that might be contained in the 1998-1999 budget, and the interim appropriation would be absorbed in the 1998-1999 biennial support budget.

134. A delegation requested that the implications of an external evaluation of the Special Adjustment Facility for Latin America and the Caribbean (SAFLAC) be considered in the preparation of the 1998-1999 biennial support budget. The Deputy Executive Director said that a review of SAFLAC would be reflected in the 1998-1999 programme budget. (See chapter III, decision 1997/3 for the decision adopted by the Executive Board.)

J. Revised budget for 1996-1997

135. The Executive Board considered the following documents:

(a) Revised integrated budget for the biennium 1996-1997 for headquarters and regional offices (E/ICEF/1997/AB/L.5);

(b) Report of the Advisory Committee on Administrative and Budgetary Questions on the revised integrated budget for the biennium 1996-1997 for headquarters and regional offices (E/ICEF/1997/AB/L.7).

136. Ms. Karin Sham Poo, Deputy Executive Director, introduced the document, saying that in April 1996, the Executive Board had approved a $346 million integrated budget for 1996-1997 for headquarters and regional offices, with the provision that the secretariat would come back to the Board with revisions to the budget resulting from MEP. The revised budget included proposals for the creation of the Division of Communications, the implementation of the new financial system within the costs of the existing budget and the reduction of the number of headquarters divisions from 18 to 15. The budget included further reductions in the number headquarters posts from 27 in the approved budget to 36 and additional savings of $1.1 million in staff costs, for a total savings of $13.9 million in 1996-1997. The average grade level for international Professionals had been reduced from 4.25 in the approved budget to 4.19. The only authorization being requested at this session was to transfer the amount of $1.415 million from the GCO budget to cover the costs of personnel and activities transferred from GCO to the headquarters and regional offices budget.

137. The revised budget represented the concrete results of MEP, she said. Financing the new financial system through savings at headquarters and regional offices, to strengthen systems that will benefit the field, signified the organization's commitment to field-based activities.

138. Most delegations supported the transfer of funds from the GCO to the headquarters and regional office budget. One speaker, while expressing appreciation for the savings generated by the decrease in the number of divisions, said that some functions needed to be strengthened, including personnel, training and audit. Current training capacities could not respond to the enormous needs of the organization and OIA needed strengthening. The Deputy Executive Director said that under the approved 1996-1997 integrated budget for headquarters and regional offices, only OIA had seen its number of posts increase, indicating the intention to strengthen the audit function. UNICEF would review the results of this change and decide if any further strengthening was required. The Executive Director added that strengthening human resources management did not always mean an increase in staff resources, but rather more effective and efficient use of human resources. The GMT would be addressing human resources issues at its next meeting.

139. Some delegations said that the choice of a financial system for UNICEF should be the Executive Director's decision and that the Board should avoid micromanagement. One speaker said that if UNICEF did not select the United Nations Integrated Management Information System (UNIMIS), there should be ample coordination with other agencies to ensure compatibilities with other systems. The speaker also asked that the secretariat take note of General Assembly resolution 50/120 of 20 December 1995 concerning the harmonization of funds and programmes.

140. A delegation made reference to comments by the Advisory Committee on the choice of technology for the new financial system, particularly with regard to the achievement of economies of scale in the development and maintenance of financial information systems that adhered to common standards. Harmonization of budgets should also mean harmonization of systems. If UNICEF was allowed to develop its own independent system, it would send the wrong signals to other agencies.

141. The Comptroller said that the choice of a new financial system was extremely complex and was the type of decision that was made once every 10-15 years by an organization. It was complex because of the far-reaching implications of the decision, in terms of financial and human resources to

implement and maintain the system, and the organization's ability to change as times changed. The process of defining and evaluating potential solutions had been long, thorough and arduous and had lasted for almost a year. The decision should meet all of the needs of UNICEF in the most cost-effective and timely manner. Those needs should include the unique and commercial requirements of GCO and the supply operation. In evaluating the cost estimates and functionality of all possible solutions, including UNIMIS, the secretariat was aware of the concerns of the Member States that had invested heavily in UNIMIS. UNICEF was participating in the payroll and human resources module of UNIMIS, for which $3.5 million had been included in the approved 1996-1997 budget to modify UNIMIS to adapt to meet the needs of UNICEF. UNICEF was collaborating closely with other agencies on PROMS, having shared the system with other interested agencies.

142. Asked to clarify whether there had been an increase or decrease in the number of posts at headquarters, the Deputy Executive Director referred to annex III of the revised budget, which showed a decrease of nine posts. (See chapter III, decision 1997/4 for the decision adopted by the Executive Board.)

K. Financial matters

143. The Executive Board considered the following documents:

(a) UNICEF financial report and audited financial statements for the biennium ended 31 December 1995 and report of the Board of Auditors (A/51/5/Add.2);

(b) Report to the United Nations Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions (E/ICEF/1996/AB/L.14);

(c) Financial reports and audited financial statements and reports of the Board of Auditors, report of the Advisory Committee on Administrative and Budgetary Questions (A/51/533/Add.2).

144. Ms. Karin Sham Poo, Deputy Executive Director, introduced the reports. She expressed appreciation to the Board of Auditors, particularly Mr. Osei Tutu Prempeh, Auditor General of Ghana and Chairman of the Board of Auditors up to 31 December 1996, and to Mr. Seth Adza, Director for External Audit and his team. She said that the report of the Board of Auditors was the result of a thorough review of UNICEF management and financial systems. She also expressed appreciation to Ambassador Mselle, Chairman of the Advisory Committee, and the members of the Advisory Committee. She said that UNICEF continued to give the highest attention to the implementation of the Board of Auditors' recommendations and would continue to take all the necessary steps to implement them.

145. The Deputy Executive Director addressed some of the recommendations of the Board of Auditors, but did not address the Kenya audit as it had been discussed under another agenda item. She added that the Board had given UNICEF an unqualified or clean audit opinion on its 1994-1995 accounts, as had been the case for the past several bienniums.

146. The external auditors' concerns about cash assistance to Governments were also of concern to UNICEF, including the policy of recording and timely liquidation. A review of cash assistance to Governments was taking place in light of the UNICEF Financial Regulations and Rules and the organization's programme management procedures. In the review, the "cooperation" role rather

than the "implementing" role of UNICEF vis-à-vis government programmes had been highlighted. From an operational perspective, it was clear that UNICEF should transfer resources to Governments. Such transfers of resources, be they supplies, equipment, cash or technical assistance, should be governed by one set of rules, the determination of which would be covered in the ongoing discussions on the subject. UNICEF would continue the dialogue with the Board of Auditors during its semi-annual audits. With regard to concerns about the high level of cash assistance to Governments, while the total balance as of 31 December 1995 had been $120.1 million, as of 30 September 1996, the figure had been reduced to $89.7 million. The cash assistance outstanding for more than nine months had decreased from $34.3 million to $30.1 million during the same period. The 1996 figures were not yet available. In November 1996, the Executive Director had issued a strict directive to all regional directors and representatives to the effect that their authority to make cash assistance to Governments would be suspended if the assistance was not liquidated in a timely fashion.

147. On the Board of Auditors' recommendation that UNICEF should establish a reserve for doubtful contributions receivable to ensure an accurate disclosure of its realizable assets, she said that a thorough review of outstanding balances was under way, accompanied by follow-up with the donors concerned. As a result of these discussions, a donor had remitted $1.481 million on accounts which were written off in prior periods. Also, supplementary fund receivable balances amounting to $6.9 million were confirmed uncollectible by donors and written off in 1996. Discussions were ongoing on long outstanding balances amounting to $3 million. Before the end of the biennium 1996-1997, the secretariat would assess the situation of the contributions receivable balances to ensure accurate disclosure of realizable assets. If deemed necessary, the appropriate reserve would then be provided.

148. The Deputy Executive Director also spoke to the Board of Auditors' recommendation for strengthening internal control. She said that the issue had been mentioned by the Executive Director during her presentation on MEP. The Director of OIA had also stated that the responsibility of regional directors for follow-up to audit recommendations was being clarified. For example, the implementation of PROMS was expected to bring about better controls at the field office level.

149. Delegations commented positively about the commitment of UNICEF to improve internal control and managerial accountability, as well as the organization's responses to the Board of Auditors' observations. It was also mentioned that while some United Nations agencies had received a qualified opinion for their accounts, UNICEF had received an unqualified opinion for its 1994-1995 accounts.

150. Some delegations referred to the Board of Auditors' recommendation that UNICEF should improve further the accuracy of its income projections for unfunded supplementary funding programmes through more realistic budgeting and fund-raising strategies. The Deputy Executive Director said that supplementary contributions consisted of two components, funds for development and funds for emergencies. The second component could be very unpredictable, as seen by a sharp reduction in emergency funds in 1996. The decrease was not due to the inability of UNICEF or other United Nations agencies to raise funds, but to the fact that there had been no new major appeals. In the case of regular supplementary funding, it might be true that for some country programmes prepared in the past, UNICEF had been too optimistic in setting the levels of fund-raising targets. However, those levels represented the maximum authorization to raise funds. UNICEF did not want to set the levels too low and, as a result, limit fund-raising possibilities. The UNICEF financial

framework was established in the medium-term plan, which presented the estimates of income on a four-year rolling basis. Experience had shown that UNICEF was fairly accurate in estimating income for both general resources and supplementary funds, but would continue to address the issue.

151. Several delegations asked about the timeliness of implementing the Board of Auditors' recommendations and suggested that a limit of one year be set for implementation. The Deputy Executive Director said that while UNICEF was most interested in ensuring that the recommendations were implemented promptly, there could be cases when the nature of the recommendation would make a one-year limit extremely difficult to meet. The Board of Auditors thoroughly examined the status of implementation of its recommendations during its visits. When implementation was deemed unsatisfactory, the recommendations were again incorporated into the report. There might also be instances when audit recommendations were deemed closed because the whole area had changed.

152. A delegation raised the issue of the dissatisfaction of OIA with the implementation of its audit recommendations. The Deputy Executive Director said that the observation included in the Board of Auditors' report on the 1994-1995 accounts was based on a 1994 report of the Office. The Director of the Office had informed the Board earlier in the session that the Office had developed a better monitoring system. UNICEF would continue to look for possible improvements.

153. A delegation asked for clarification on the following points: (a) the status of the Advisory Committee recommendation for a special audit on the Capital Asset Fund; (b) compliance by UNICEF with General Assembly resolution 47/211 of 23 December 1992; (c) the establishment of accountability and control on cash assistance to Governments; (d) payments made in the field by UNICEF for items which under the Basic Cooperation Agreement should be paid for by Governments; and (e) the extent to which the Board of Auditors' recommendations on budgetary processes could be implemented. The speaker also asked for clarification regarding the Board of Auditors' comments on the transfer by the National Committees of all funds due to UNICEF not later than six months after the end of their fiscal year and the unauthorized destruction of cards by GCO Geneva.

154. The Deputy Executive Director said that the conduct of a special audit on the Capital Asset Fund was a decision of the Board of Auditors. As for compliance with resolution 47/211, she said that in relation to making staff responsible for their actions, as with the Kenya case, UNICEF had taken swift actions and also handed the cases over to the local authorities for possible criminal prosecution. UNICEF would continue to do so if there were cases of a similar nature. UNICEF was also reviewing other management actions that could be taken when staff members did not live up to the standards required of international civil servants. UNICEF would ensure observance of the review process required by the United Nations system.

155. With regard to cash assistance to Governments, UNICEF would continue to address the concerns raised by the Board of Auditors and the Advisory Committee and would work closely with field offices to ensure timely liquidation. As for payments made by UNICEF, the organization continued to monitor and follow-up with field offices in cases when payments were made by UNICEF for items that should be paid for by the recipient country. However, some countries, because of conditions prevailing at certain times, might not be in a position to make the necessary payments. Regarding the implementation of the Board of Auditors' recommendations on budgetary processes, she said that the recommendations had

been made during the audits in 1994-1995. Since then, they had been overtaken by the harmonization of the budget presentations of UNDP, UNFPA and UNICEF and the UNICEF integrated budget.

156. As for the final question, she said that an external study of GCO had just been finalized and some of its findings would be presented to delegations at an inter-sessional meeting on 31 January 1997. Part of the presentation would address how GCO could improve its present performance, how unsold products could be avoided and how more realistic estimates could be made. On the specific question regarding the unauthorized disposal of cards, she stated that the appropriate procedures would be followed in the future.

157. One delegation requested clarification on the seeming inconsistency in the information shown in certain tables of the financial reports and audited financial statements and reports of the Board of Auditors (A/51/533/Add.2). The speaker said that while one table showed small declines in expenditures for Asia and Africa between 1994 and 1995, other tables showed a very sharp increase in the total programmes for Asia between the two years. The speaker also asked if it would be possible to show the expenditures on a per country basis for least developed countries (LDCs) as well as the expenditures that corresponded to the requirements of the 20/20 initiative in the financial report.

158. The Deputy Executive Director said that while one table showed actual expenditures for the biennium, the other tables showed the approvals of the CPRs by the Executive Board during the biennium. CPRs for all countries were not approved at the same time, and in the biennium under review, a great number of CPRs for Asia had been approved. Expenditures on a per country basis for LDCs were already included in the Executive Director's report. Since the financial reports were a standard report, she could not give a commitment to include the information in them. UNICEF would review the possibility of including the information related to the 20/20 initiative in some other report, but not in the financial report.

159. A delegation expressed concern about the reduction in programme implementation of general resources and supplementary-funded country programmes from 79 per cent in 1994 to 76 per cent in 1995. The level of implementation of supplementary-funded programmes of 67 per cent lagged behind the general resource programme level of 89 per cent. The Deputy Executive Director said that while there had been increases in the implementation rates for programmes funded from general resources in the past several years, the slowing down of implementation in the period under review was the result of a deliberate action on the part of management. UNICEF considered the low implementation of supplementary-funded projects to be a serious matter and the secretariat had taken it up with the representatives of the offices concerned.

160. Another delegation asked about the Board of Auditors' recommendation that a clear link be established between administrative costs and country programme costs to achieve proper balance in resource allocations. The Board of Auditors had indicated that UNICEF should estimate general costs for each country and compare the per country costs in order to minimize costs for programme support. The Deputy Executive Director explained that the document was written before the finalization of the documents on the harmonization of budget presentations of UNDP, UNFPA and UNICEF and on integrated budgeting in UNICEF. It was expected that when the new CPRs and the new support budget for the biennium 1998-1999 were presented to the Executive Board in September 1997 and in January 1998, respectively, the tables in those documents would answer the question raised as well as the concerns of the Board of Auditors.

161. A delegation requested information on the Board of Auditors' recommendation that the procedures for allocating general resources to country programmes be reviewed. The Deputy Executive Director said that after Executive Board discussions on the allocation of general resources at its third regular session of 1996, the Board had requested the Executive Director to submit a revised proposal no later than the annual session of 1997. In compliance with the Board's decision, the secretariat has not changed the procedures for allocating general resources.

162. The Executive Director emphasized that programme implementation was a major concern for UNICEF, although there could be instances when implementation could not be pushed forward. In those cases, the reasons must be identified and addressed. It was important that the secretariat not give mixed messages to field offices and that UNICEF look into the quality of implementation. While implementation was always a concern, the secretariat was also taking the challenge of cash assistance to Governments very seriously. UNICEF was committed to ensuring that resources were used as effectively as possible. There was now a policy on the roll-over of certain amounts of their general resources allocations to the next year in order to encourage representatives and their teams to ensure the smooth, appropriate and qualitative implementation of programmes. (See chapter III, decisions 1997/6 and 1997/10 for the decisions adopted by the Executive Board.)

L. Participation of the United Nations Population Fund in the UNICEF/World Health Organization Joint Committee on Health Policy

163. The Executive Board had before it a report prepared by the secretariat (E/ICEF/1997/6), which was introduced by the Executive Director. The President said that at the Board's third regular session of 1996, the Deputy Executive Director of UNFPA had reported to the Board on a decision taken by the UNDP/UNFPA Executive Board about the possibility of UNFPA becoming a member of JCHP. Prior to the present session, the secretariat had distributed to delegations a letter from the President of the UNDP/UNFPA Executive Board. That letter informed UNICEF of the UNDP/UNFPA Board's decision 97/1, which proposed the following:

(a) That the present UNICEF/WHO JCHP be known as the UNFPA/UNICEF/WHO Coordinating Committee on Health;

(b) That the term of reference of the UNFPA/UNICEF/WHO Coordinating Committee on Health be amended accordingly, in consultation with the secretariats of the three organizations;

(c) That the agenda of the meetings of the UNFPA/UNICEF/WHO Coordinating Committee on Health be organized in such a way that matters of the greatest relevance to UNFPA are clustered together.

164. In the letter, it was stated that the UNDP/UNFPA Executive Board further recommended that it become a member of the UNICEF/WHO/UNFPA Coordinating Committee on Health. The President of the UNDP/UNFPA Executive Board had asked that the President bring the matter to the attention of the Board.

165. Most delegations welcomed the inclusion of UNFPA in JCHP. One speaker, supported by others, suggested that the secretariats of WHO and UNICEF use the opportunity to take stock of key accomplishments and lessons learned over the past decades by JCHP and to determine what could be achieved over the next

decade. Given the World Bank's contribution in the field of health, it might be appropriate to consider inviting the Bank to join JCHP as well. The same speaker asked if changing the name of the Committee would divert attention from joint work on health policy.

166. Another delegation said that the programme of activities for the new body should be based on its objectives and urged the Executive Board to adopt a more complete decision than the one adopted by the WHO Executive Board. Several delegations said that including UNFPA would revitalize the work of the JCHP by including reproductive health and gender on its agenda. They also suggested that a comprehensive review of the mandate and working methods of the Committee be undertaken. It was suggested by another delegation that UNFPA be a full partner in that review.

167. One speaker, supporting the inclusion of UNFPA in JCHP, said that with the democratization of the political process in her country, a number of groups were advocating the liberalization of abortion laws. As a member of JCHP, UNFPA, with its concern regarding reproductive health, could assist in narrowing the number of abortions sought in her country.

168. The Director for United Nations Affairs and External Relations said that the secretariat had taken note of the support for the inclusion of UNFPA in JCHP, as well as the need for a comprehensive resolution.

169. Responding to a query as to the change in name, the UNICEF representative made it clear that "coordinating" would not preclude discussions of policy matters and that it allows for the inclusion of operational issues on the agenda. As to concern over the clustering of items on the agenda of the new body, this would allows the most efficient utilization of the time of Board members and the secretariats. (See chapter III, decision 1997/8 for the decision adopted by the Executive Board.)

M. Oral report on the outcome of consultations on Executive Board/secretariat relations

170. Mr. Stephen Lewis, Deputy Executive Director, reported that during an inter-sessional meeting held in October 1995, several Board members had expressed concern as to whether sufficient attention was being devoted to Board/secretariat relations. It was decided that the issue required examination, and to facilitate this, the Executive Director appointed a team of four secretariat staff members to discuss the matter with the Executive Board. This team met three times with the Bureau between October 1995 and February 1996 to discuss how to proceed: whether on an individual basis, a regional basis, or with the Executive Board as a whole, either formally or informally. At an inter-sessional meeting held in March 1995, the issue was discussed again, and the secretariat was requested to draw up a questionnaire for all Board members and active observers. On the basis of the responses received between March and June, a collation of responses was distributed to Board members and observers, and an informal, open-ended meeting was held in June to discuss the responses.

171. At that time, a paper prepared by a small group known as the "volunteer group", composed of Board members from Ghana, Brazil, Romania, Switzerland and Denmark, was also circulated. That paper addressed the issue of the relationship between the Executive Board and the UNICEF secretariat and where to draw a demarcation line between the Executive Board's role and responsibilities and management's duties and business. The paper was divided under the headings of policies and strategies; operations; organization; structure; staffing; and

budget and funding. Four more open-ended meetings were held between June and October and, in the course of addressing each issue in first and second readings, an attempt was made to clarify the respective responsibilities of the Executive Board and management on each item. Differing views were expressed, and consensus was reached on some items. While constructive, however, the end-result was inconclusive. The Deputy Executive Director concluded by seeking the guidance of the Executive Board as to how to proceed, i.e., whether to stop the process on the understanding that things were working well, set up an ad hoc approach to specific concerns or continue the preceding process followed to date.

172. Speaking as a member of the volunteer group, a delegation stated that in addition to the meetings described by the Deputy Executive Director, the work was still very much in progress. The volunteer group had held several more meetings, resulting in a revised document which would be reviewed by the group in a week's time and then presented to delegations for discussion in a series of open-ended informal meetings. He underscored the importance and productiveness of the exercise, saying that the end-result would benefit both the Executive Board and UNICEF as an institution. The speaker said that the work to be accomplished in the coming months should lead to a draft decision to be introduced at the third regular session of 1997.

173. One delegation asked, since UNICEF was 50 years old, if there was something new in the relationship between the Executive Board and the secretariat to justify this study. While it appeared that the working relationship was a smooth one, as attested to by the fact that there were four meetings one year as opposed to one annually for other bodies, he welcomed the process as one which could respond to new situations.

174. Another delegation said that this was a very useful exercise. He said that in 1995, there had been widespread apprehension about the working of the secretariat vis-à-vis its relationship to the Executive Board. Some members had felt that the Board was insufficiently consulted or that some members were taking advantage of their closeness to the secretariat to do certain things. The speaker said that there should be enhanced understanding between the secretariat and the Executive Board, thus enhancing efficiency and cooperation. Both the secretariat and the Executive Board were working together in partnership for shared objectives, and while progress had been made in certain areas, the work had not been concluded.

175. A delegation stated that the subject of relations between the Executive Board and the secretariat was a very important issue and that the process should continue and expand beyond the volunteer group to broad consultations with interested delegations and the secretariat. The speaker expressed her delegation's hope that in the process, the Executive Board could achieve consensus on principles of good governance that would allow the Board to interface with the process of management excellence that it had put in place over the last two years. This would enable the Board to optimize the results of management excellence through improved governance. Members had not discussed among themselves how each related to such issues as the role, responsibility and accountability of the Executive Board, whether the Board as such wanted to focus on policy and strategic guidance, whether it wanted to avoid micromanagement, how it wanted to set the Board's agendas and other issues. Accordingly, her delegation looked forward to reviewing the work of the small group and to a broader discussion between members and the secretariat.

176. A delegation said that in looking at the relationship between the Board and the secretariat, the Board should look at what kind of governance it wanted

to give the organization. In this exercise, the Board could also enhance its own understanding of what kind of guidance it should be providing to the secretariat. He distinguished between governance and management, stating that the Executive Board should be involved in the exercise of governance and should leave the senior management of the organization to the secretariat. The exercise was less one of looking at demarcation lines and more of looking at principles of governance and the principles that governed the relationship. The speaker expressed strong support for the idea of reducing micromanagement and concentrating on the important issues of governance, allowing the Board to limit the number of its sessions during the year. In future, it would be fully appropriate for the Board to dispense with a session in March.

177. A delegation commended the informal groups for examining aspects of Executive Board/management issues which had perplexed members for two years and said that it would be good for the volunteer group to finalize its work and present it to the wider group for consideration at a later stage. However, she urged that at that point, delegations consider very carefully what they wanted to do next. There should be very clear terms of reference for what the wider group was being asked to consider and dissent with previous speakers who were pressing for a very ambitious schedule for the wider working group was expressed. While there was work to be done by delegations in deciding what their role should be and where they wanted to guide the secretariat, it would not be helpful to discuss the problem perpetually. Problems could be dealt with as and when they arose, and it would not be necessary to set up a standing group. When the ad hoc group had made its proposals, the Board could look at its role and the governance issue and try better to define that role with the help of the secretariat.

178. The last speaker supported the idea of the Executive Board articulating principles of governance from the perspective of permitting UNICEF management to manage as well as of the Board to give strategic direction and hoped that the Board could articulate and make that clearer. There was a need for a broadly agreed framework that would enable the Board to manage the inevitable ups and downs that might arise from time to time. Articulating principles of governance would help the Board to manage without micromanagement. Also, there were differing views on the number sessions the Board should hold each year and at some stage, the Board should address the issue.

179. The Deputy Executive Director said that the discussion had revealed a broad desire to continue the process and stated that the secretariat would be happy to participate in it.

N. Other matters

Board member field visits for 1997

180. The President announced that there would be two visits by two separate teams, to Bangladesh, and to Malawi and Zambia. According to the terms of reference for the field visits, one individual from each regional group would participate, with two members of the Western European and Others group taking part. The members of the Bureau would be following up with their respective regional groups in the coming days as the secretariat needed to have the names of the participants by 31 January.

Membership in the UNICEF/WHO Joint Committee on Health Policy and the UNESCO/UNICEF Joint Committee on Education

181. The President informed delegations that the Vice-Presidents would be following up on the issue of membership in JCHP (to be reconstituted as the WHO/UNICEF/UNFPA Coordinating Committee on Health) and the United Nations Educational, Scientific and Cultural Organization/UNICEF Joint Committee on Education. Detailed information on the terms of reference and membership in the two committees had been provided to each Vice-President, and delegations were requested to provide their respective Vice-Presidents with the names of nominees for members and alternates by 10 March. Elections would be held during the second regular session in March.

Elections to the Committee on the Rights of the Child

182. The Deputy Executive Director, Stephen Lewis, reminded delegations that elections for vacant seats on the Committee on the Rights of the Child, which is charged with examining progress made in the implementation of the Convention on the Rights of the Child, would be held on 18 February. All 189 ratifying countries were entitled to vote, making it the largest election within the United Nations system. There were five vacancies to be filled for a four-year term on the 10-member Committee and, at present, 31 candidates had been nominated. He was drawing the attention of delegations to this election so that they might reinforce the sense of its importance within their own countries.

Fiftieth anniversary of UNICEF

183. Noting that there were many activities throughout the world in 1996 in celebration of the fiftieth anniversary of UNICEF, a delegation asked whether a document could be prepared that summed up the various actions that had been undertaken. Such a document, he continued, could be disseminated to National Committees for information and advocacy purposes. The Executive Director replied that while there were many activities relating to the anniversary, UNICEF had quite specifically focused its activities in the countries within which it was working as well as in countries in which there were National Committees. The main purpose was to use the fiftieth anniversary as a way to further strengthen the work of the organization. A summary of some of the activities ranging from advocacy to programmatic issues had been prepared and she would be pleased to make the information available and to report back to the Board on this, even orally, at the annual session in June. Information on specific activities could be made available to interested delegations.

Cooperation with the World Bank and the International Monetary Fund

184. A delegation commented positively on the Executive Director's exchange of correspondence with the President of the World Bank and the Managing Director of the International Monetary Fund (IMF), saying it was very helpful in sensitizing the two organizations in matters of cooperation. He was particularly impressed by the way the Executive Director dealt with child labour and cooperation in this area. He also commended the Executive Director and the secretariat for bringing the issue of child labour to prominence in the 1997 State of the World's Children report. The Executive Director expressed appreciation for the comments, noting the UNICEF takes its relationships with the World Bank and IMF very seriously and sees its partnership with them increasing in the future.

Child abuse

185. The same speaker spoke on the subject of child abuse, suggesting that it be made the main theme of a future State of the World's Children report. The Executive Director thanked the delegation for the suggestion, adding that UNICEF took the issue of child abuse and violence against children very seriously. In fact, the issue of violence against children was already integrated in some country programmes, and it was increasingly becoming a focus of others, in partnership with Governments. This was not a subject that should wait for inclusion in a publication to be explored.

Future meetings

186. The Secretary of the Board announced the proposed dates for the pre-Board information meetings for the remainder of 1997: (a) second regular session - 6 March; (b) annual session - 21 May; and (c) third regular session - 3 September. The Executive Director informed delegations about the following informal meetings: (a) 31 January - on supply and GCO activities; (b) 27 February - on the allocation of general resources (the secretariat would present revised proposals at the annual session in June); and (c) 4 March - on financial management systems and an information and communications strategy.

O. Concluding remarks

187. The Executive Director noted the very businesslike and productive discussions and actions taken during the session that would allow UNICEF to move forward in a number of areas, including health, emergency interventions, harmonization of procedures and systems, and management excellence. The detailed and very useful comments made by delegations on the country notes, as well as on the presentations by the regional directors, indicated the Board's strong interest in and support for country programmes. She reassured delegations that the organization's emphasis on rights in no way detracted from its strong commitment to the goals of the World Summit for Children. In fact, the child rights approach gave greater strength to the work of UNICEF because it emphasized the legal and moral obligations of all partners to achieve the World Summit goals. The challenge, she said, "can and must be met". (See E/ICEF/1997/CRP.8 for the full text of her remarks.)

188. The President of the Executive Board commented on the importance of the country notes and the issue of child rights. She noted the systematic efforts UNICEF was making to generate a flexible administrative structure that would enable the organization to respond to changing realities. She recalled the substantive discussions of UNICEF emergency interventions and implementation of the health policy, which demonstrated concern for improving quality of life. She noted the enormity of the task ahead, and thanked, in particular, the Vice-Presidents, who helped her in her work, as well as the UNICEF secretariat and United Nations Conference Services staff for their assistance during the session.

III. DECISIONS ADOPTED BY THE EXECUTIVE BOARD

1997/1. Progress report on follow-up to Economic and Social Council resolutions 1995/56 and 1996/33

The Executive Board

Takes note of the "Progress report on follow-up to Economic and Social Council resolutions 1995/56 and 1996/33: strengthening of the coordination of emergency humanitarian assistance of the United Nations" (E/ICEF/1997/5) and decides to transmit it, together with comments made by delegations at the present session, to the Secretary-General for inclusion in his report on this subject to the Council at its substantive session of 1997.

First regular session
21 January 1997

1997/2. Report on the audit of the Kenya country office

The Executive Board

Takes note of the "Report on the audit of the Kenya country office by the Office of Internal Audit" (E/ICEF/1997/AB/L.2), with the understanding that the secretariat will issue a final report on this subject at the appropriate time.

First regular session
21 January 1997

1997/3. Integrated budgeting in UNICEF

The Executive Board

1. Takes note of the report on "Integrated budgeting in UNICEF" (E/ICEF/1997/AB/L.4) and the comments made by delegations;

2. Takes into account that the requirement for the "Biennial support budget" submission to the September 1997 session of the Board, in accordance with decision 1995/31 (E/ICEF/1995/9/Rev.1), would require the scheduling of the Advisory Committee on Administrative and Budgetary Questions review in May 1997 before the completion of the country programme recommendation (CPR) process in June 1997;

3. Agrees that the "Support budget" should not be formulated before the programme has been sufficiently articulated through the development of the master plan of operations and the draft CPR;

4. Decides that, in order to maintain the integrity of both the CPR and the integrated budget processes, the "Biennial support budget" for 1998-1999, on an exceptional basis, be reviewed by the Executive Board at its first regular session in January 1998;

5. Requests the secretariat to continue consultations with the Executive Board concerning scheduling coordination with a view to presenting future biennial budgets before the beginning of the biennium.

First regular session
22 January 1997

1997/4. Headquarters and regional offices budget for the biennium 1996-1997

The Executive Board

Resolves:

(a) That $470,000 will be transferred from approved Greeting Card and related Operations (GCO) budgets for 1 May 1996 to 30 April 1997 and an additional $945,000 will be added to the headquarters and regional offices budget for the biennium 1996-1997. The total amount of $1,415,000 covers the costs of the posts and general operating costs for activities transferred from GCO;

(b) With the above, the headquarters and regional offices budget for the biennium 1996-1997 is approved as follows:

		(In thousands of United States dollars)
Part I	Programme assistance	5 707
Part II	Programme support	168 946
Part III	Management and administration	172 762
	Total expenditure	347 415

(c) That for the biennium 1996-1997, a commitment of $347,415,000 for the budget is approved;

(d) That the Executive Director be authorized to administer in the most efficient manner the provisions under each of parts I, II and III. The Executive Director may be authorized, without further authorization of the Executive Board, to transfer, if necessary, into any one of parts I, II and III, an amount not exceeding 5 per cent from these same parts, or to transfer into part I any amounts from parts II or III. The amount in part II may be revised upward or downward in line with the recovery from packing and assembly activities (E/ICEF/1996/12/Rev.1, decision 1996/11). In exceptional circumstances, the Executive Board may be consulted by mail poll.

First regular session
22 January 1997

1997/5. Harmonization of budget presentations: UNDP, UNFPA and UNICEF

The Executive Board

Approves the proposed format for the future Biennial support budget as contained in document DP/1997/2, E/ICEF/1997/AB/L.3.

First regular session
23 January 1997

1997/6. Financial matters

The Executive Board

Takes note of the following reports:

(a) "UNICEF financial report and audited financial statements for the biennium ended 31 December 1995 and report of the Board of Auditors" (Supplement No. 5B (A/51/5/Add.2));

(b) "Report to the United Nations Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions" (E/ICEF/1996/AB/L.14).

First regular session
23 January 1997

1997/7. Children and women in emergencies: strategic priorities and operational concerns for UNICEF

The Executive Board,

Having reviewed the report on "Children and women in emergencies: strategic priorities and operational concerns for UNICEF" (E/ICEF/1997/7) and recalling General Assembly resolution 51/77 of 12 December 1996 on the rights of the child, in particular those paragraphs which stress the specific role of UNICEF,

1. Endorses the approach set out in the report and requests the Executive Director, in implementing the approach and in elaborating operational guidelines, to take duly into consideration the views and concerns expressed by delegations at the present session;

2. Further requests the Executive Director to report back to the Board on the experiences gained through the approach and the guidelines at its first regular session of 2000.

First regular session
23 January 1997

1997/8. Coordination in health policy and programmes

The Executive Board

1. Welcomes decision EB99.R23 of 22 January 1997 adopted by the World Health Organization (WHO) Executive Board at its Ninety-ninth Session and decision 97/1 of 16 January 1997 adopted by the United Nations Development Programme/United Nations Population Fund (UNDP/UNFPA) Executive Board at its first regular session in 1997 on the United Nations Children's Fund (UNICEF)/WHO/UNFPA Coordinating Committee on Health;

2. Takes note of document E/ICEF/1997/6 of 11 November 1996 on the "Participation of the Executive Board of the United Nations Population Fund in the United Nations Children's Fund/World Health Organization Joint Committee on Health Policy";

3. Recommends that the UNDP/UNFPA Executive Board become a member of the Joint Committee on Health Policy to be named WHO/UNICEF/UNFPA Coordinating Committee on Health;

4. Requests that, as an item on the agenda of the forthcoming meeting of this reconstituted body, its members, drawing on the collective expertise and experience of the secretariats of the three organizations concerned, as well as on the discussions of the UNICEF Executive Board at the present session, review the role and mandate of the committee and put forward proposals for revised terms of reference and operating methods to be included in the report on the meeting and submitted for approval to the Executive Boards of the three organizations.

First regular session
23 January 1997

1997/9. Implementation of the health strategy for UNICEF

The Executive Board,

Having reviewed the report on the "Implementation plan of the health strategy for UNICEF" (E/ICEF/1997/3),

1. Strongly reaffirms the commitment of UNICEF to improving children's health, to achieving the goals of the World Summit for Children and to implementing the principles of the Convention on the Rights of the Child;

2. Endorses the overall approach for implementing the health strategy as contained in the document and requests the Executive Director, in applying the approach and in elaborating operational guidelines, to take into account the views and concerns expressed by delegations at the present session;

3. Stresses that national Governments have the fundamental responsibility for the design and implementation of their national health strategies and for coordinating external assistance in accordance with national health priorities;

4. Requests the Executive Director to encourage Governments, the international community, non-governmental organizations and other actors in civil society to mobilize more resources for the implementation of the health strategy for UNICEF;

5. Requests the Executive Director to report, orally in 1998 and 1999 and in writing in 2000, to the Executive Board on progress made in the implementation of the health strategy.

First regular session
24 January 1997

1997/10. Implementation of the recommendations of the Board of Auditors

The Executive Board

1. Takes note of the comments made by the United Nations Children's Fund in document E/ICEF/1996/AB/L.14 in response to the recommendations made in the report of the United Nations Board of Auditors for the biennium 1994-1995 (Supplement No. 5B (A/51/5/Add.2));

2. Requests the secretariat to provide the Executive Board, at its first regular session in 1998, with an oral update on the implementation of the recommendations of the Board of Auditors and an updated timetable indicating the dates when follow-up action will have been completed in the areas that need to be addressed;

3. Requests the secretariat to provide an oral update on the progress achieved in the implementation of the recommendations of the Board of Auditors at each first regular session of the Executive Board in the year when no written report is provided.

First regular session
24 January 1997